STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 30 CONNERSVILLE, INDIANA

January 1, 2004 to December 31, 2004

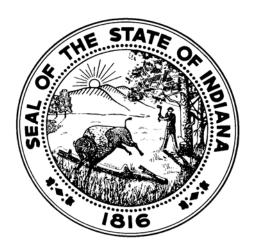


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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor		
Vehicles Commission	Gerald Coleman	01-06-02 to 02-29-04
	Mary DePrez	03-01-04 to 01-09-05
	Joel Silverman	01-10-05 to 01-11-09
Branch Manager	Andrea Scott	01-01-04 to 03-03-05
· ·	Douglas A. Gray	04-26-05 to 12-31-05



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 30 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 29, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 30 CONNERSVILLE, INDIANA SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS January 1, 2004 to December 31, 2004

		Amount
Collections: Registrations Titles Drivers licenses Watercraft Miscellaneous	\$	2,770,650 433,046 93,536 51,764 210
Total	<u>\$</u>	3,349,206
Distributions: State fees County tax Commission fees	\$	1,102,551 1,962,604 284,051
Total	<u>\$</u>	3,349,206

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 30 CONNERSVILLE, INDIANA NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 30 CONNERSVILLE, INDIANA STATISTICAL INFORMATION January 1, 2004 to December 31, 2004

Transactions Processed	Quantity
Vehicle registrations: Passenger Motorcycle RV (housecar) Light truck Other truck Farm truck Tractor Trailer Semitrailer School and church bus Other	12,895 569 280 7,084 209 255 41 1,922 99 20 3
Total vehicle registrations	23,410
Drivers licenses and permits: Drivers licenses/learners permits CDL licenses/CDL permits Placards Other Total drivers licenses and permits	4,060 217 570 2,525 7,372
Titles: Vehicles Watercraft	7,893 76
Total titles	7,969
Total watercraft registrations	410

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 30 CONNERSVILLE, INDIANA EXAMINATION RESULT AND COMMENT

JOURNAL RECONCILEMENT

Reconciliations of the branch journal to the bank balance were incomplete or inaccurate for November and December 2004.

All accounts are required to be reconciled on a monthly basis. (Branch Operations Policies and Procedures Manual, Journal/Balancing Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 30 CONNERSVILLE, INDIANA EXIT CONFERENCE

The contents of this report were discussed on November 29, 2005, with Douglas A. Gray, Branch Manager.